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SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

February 23, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release of Judgement Lien, dated February 22, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Ex Parte Order Approving Attachment and Trustee Process previously filed with the Board under Recordation Number 23368.

The name and address of the party to the enclosed document are:

Plaintiff: Helm Financial Corporation
337 - 22nd Avenue South
San Francisco, California 94111

[Defendant: Canadian American Railroad Company
(a/k/a Canadian American Company)
RR2, Box 45
Bangor, Maine 04401]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

5 locomotives: CDAC 453, CDAC 455, CDAC 456, CDAC 459 and CDAC 462.

A short summary of the document to appear in the index is:

Partial Release of Judgement Lien.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a stylized flourish extending to the right.

Robert W. Alvord

RWA/anm
Enclosures

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PARTIAL RELEASE OF JUDGEMENT LIEN

SURFACE TRANSPORTATION BOARD

The undersigned, HELM FINANCIAL CORPORATION, successor to Helm-Atlantic Associates Limited Partnership, for good and valuable consideration, the receipt and sufficiency of which are acknowledged, does hereby terminate, release and discharge the liens held by it insofar as the same encumber that certain railroad equipment identified as follows (collectively the "Railroad Equipment"):

CDAC 453
CDAC 455
CDAC 456
CDAC 459, and
CDAC 462

Such liens were granted pursuant to the following documents on file at the Surface Transportation Board:

- (1) Ex Parte Order Approving Attachment and Trustee Process, dated January 29, 2001, in favor of Helm Financial Corporation, Plaintiff, against Canadian American Railroad Company, filed with the Board on February 1, 2001 at 12:16 p.m. under Recordation Number 23368,
- (2) Stipulated Order, dated February 13, 2001, between Helm Financial Corporation, Plaintiff, and Canadian American Railroad Company, filed with the Board on February 28, 2001 at 9:59 a.m. under Recordation Number 23368-A, and
- (3) Writ of Execution, dated March 14, 2002, by Helm Financial Corporation, Plaintiff, against Canadian American Railroad Company, filed with the Board on April 1, 2002 at 4:12 p.m. under Recordation Number 23368-B.

HELM FINANCIAL CORPORATION

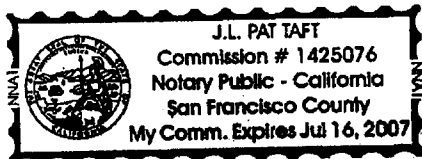
By: 

Name: John F. Dains

Title: President and CEO

STATE OF CALIFORNIA)
) ss:
COUNTY OF SAN FRANCISCO)

On this 22nd day of February, 2006, before me personally appeared John F. Dains, to me personally known, who, being by me duly sworn, said that says he/she is a President and Chief Executive Officer of HELM FINANCIAL CORPORATION that said instrument was signed on behalf of said HELM FINANCIAL CORPORATION by authority of its Board of Directors, and he/she acknowledged that the execution of foregoing instrument was the free act and deed of the corporation.



My commission expires:


NOTARY PUBLIC

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 23 February 2006



Robert W. Alvord